Hustus

ALLEN COUNTY PUBLIC LIBRARY
3 1833 01858 1261

GC
974.102
W13AR,
1948-1949

Annual Report

--- of the ---

Municipal Officers

--- of the ---

TOWN OF

WALDO

MAINE

MUNICIPAL YEAR

1948

Annual Report

--- of the ---

Municipal Officers

--- of the ---

Town of
WALDO, MAINE

FOR THE MUNICIPAL YEAR

1948

THE KELLEY PRESS, BELFAST, MAINE

TOWN OFFICERS

Moderator
FREEMAN CROSS

Selectmen, Assessors, and Overseers of Poor
PLINNIE B. HUSTUS F. RAY NEAL, JR.
CHARLES H. SMITH

Town Clerk
HAZEL PINETTE

Treasurer
HAZEL PINETTE

Collector of Taxes
BERT McGRAY

Road Commissioners
EDWARD RAJANIEMI IRVING POLAND

School Committee
ARLINE HUSTUS HAZEL SMITH

LAHJA RAJANIEMI

Superintendent of Schools
ERWIN A. GALLAGHER (Resigned)
ROLAND M. LEACH

Health Officer
WINONIA S. GORDON

WARRANT

To Bert McGray, a Constable in the Town of Waldo, in the County of Waldo, State of Maine.

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Waldo, in said County, qualified by law to vote in town affairs, to meet at the Silver Harvest Grange Hall, in said town, on Monday, the fourteenth day of March, A. D. 1949, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To hear and act on the reports of all Town Officers for the municipal year 1948.

Art. 3. To elect a Town Clerk for the municipal year of 1949.

Art. 4 To elect Selectmen, Overseers of the Poor, Assessors of Taxes and Treasurer to serve the Town of Waldo for the municipal year of 1949.

Art. 5 To determine the Salaries of all Town Officers.

Art. 6. To see what per cent on the dollar the Town will vote to pay to collect its taxes which are assessed in the year 1949.

Art. 7. To see if the Town will vote to pay for Surety Bonds for the Treasurer and Tax Collector for the ensuing year.

Art. 8. To choose a Tax Collector for the ensuing year.

Art. 9. To choose a Constable for the ensuing year.

Art. 10. To see how many Road Commissioners the Town will choose for the ensuing year.

Art. 11. To choose one or more Road Commissioners for the ensuing year.

Art. 12. To choose one member of the School Committee to serve for a period of three years.

Art. 13. To choose all other necessary Town Officers for the ensuing year. Excise Tax Collector - Health Officer

Art. 14. To see what sum, if any, the Town will vote to raise and appropriate for the Support of Poor.

Art. 15. To see what sum, if any, the Town will vote to raise and appropriate for Common Schools.

Art. 16. To see what sum, if any, the Town will vote to raise and appropriate for High School Tuition.

Art. 17. To see what sum, if any, the Town will vote to raise and appropriate for School House Repairs.

Art. 18. To see what sum, if any, the Town will vote to raise and appropriate for School House Insurance.

Art. 19. To see what sum, if any, the Town will vote to raise and appropriate for the Salary of the Superintendent of Schools.

SUGGESTED APPROPRIATIONS
for 1949

Support of poor	?
Common Schools	4,000.00
High School Tuition	500.00
School House Repairs	250.00
School House Insurance	24.00
Supt. Salary	315.00
Supt. Office(rent & equipment)	140.00
State Aid Construction	600.00
Third Class Maintenance	300.00
Town Roads & Bridges	1,000.00
Snow Fence	200.00
Snow Removal	1,100.00
Cutting Bushes	75.00
Aid To Dept. Children (2 cases)	450.00
Public Health Nurse	25.00
Town Officers Salaries	800.00
Incidentals Expenses	300.00
Cemetery Maintenance	25.00
Interest	50.00
Payment on Note	550.00
Fire Dept. Maintenance	100.00
Maine Forest Service	100.00
Maine Publicity Bureau	?
School Building Funds	150.00
Total	$10,954.00

NOTICE

This is your copy of the Town Report. Please bring it with you to Town Meeting.

Thank you.

Art. 20. To see if the Town will vote to raise and appropriate the sum of $140.00 for the rent and maintenance of an office for the Superintendent of Schools.

Art. 21. To see what sum of money the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under provision of Section 25 and 29 Chapter 20, R. S., 1944, as amended.

Art. 22. To see what sum, if any, the Town will vote to raise and appropriate for the repair and upkeep of the Third Class Road No. 1.

Art. 23. To see what sum, if any, the Town will vote to raise and appropriate for the repair and upkeep of town roads and bridges.

~~Art. 24.~~ To see what sum, if any, the Town will vote to raise and appropriate for the maintenance of State and State Aid Highways under the provisions of Sections 46 and 50, Chapter 20, Revised Statutes of 1944, as amended.

Art. 25. To see what sum, if any, the Town will vote to raise and appropriate for the purchase of snow fences.

Art. 26. To see what sum, if any, the Town will vote to raise and appropriate for the removal of snow and sanding ice.

Art. 27. To see what sum, if any, the Town will vote to raise and appropriate for cutting bushes on improved highways and R. R. Crossings, as required by Section 35, Chapter 20, Revised Statutes of 1944, as amended.

Art. 28. To see what sum, if any, the Town will vote to raise and appropriate for the Aid to Dependent Children.

Art. 29. To see if the Town will raise and appropriate $25.00 for public health nursing in the Town. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

Art. 30. To see what sum, if any, the Town will vote to raise and appropriate for Town Officers' Salaries.

Art. 31. To see what sum, if any, the Town will vote to raise and appropriate for Incidental Expenses.

Art. 32. To see what sum, if any, the Town will vote to raise and appropriate for upkeep of the Cemeteries.

Art. 33. To see what sum, if any, the Town will vote to raise and appropriate for Interest.

Art. 34. To see what sum, if any, the Town will vote to raise and appropriate to pay on the note of $550.00 borrowed from First National Bank of Belfast on fire equipment.

Art. 35. To see what sum, if any, the Town will vote to raise and appropriate for maintenance of Fire Department.

Art. 36. To see what sum, if any, the Town will vote to raise and appropriate to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister Rust in accordance with Revised Statutes Chapter 32, Section 54.

Art. 37. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the Town, such loan or loans to be paid during the current municipal year out of money raised during said current municipal year by taxation.

Art. 38. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes on such terms as they may deem advisable, and to execute quit-claim deeds for such property.

Art. 39. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any property declared surplus on such terms as they may deem advisable and to execute quit-claim deeds for such property.

Art. 40. To see what sum, if any, the Town will vote to raise and appropriate to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 5, Section 82 of the Revised Statutes of Maine.

Art. 41. To see if the Town will allow a discount of 2 per cent on all taxes, except Poll, paid on or before July 15, 1949.

Art. 42. To see what sum, if any, the Town will vote to raise and appropriate, and to see what action shall be taken for setting up a sinking fund for the purpose of a new school building. Such money to be put into a bank or purchase of bonds and kept separate from all other Town funds.

Art. 43. To transact any other business that may properly come before said meeting.

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on Monday, the day of said meeting, for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

Given under our hands this Fifth day of March, A.D. 1949.

P. B. HUSTUS
F. RAY NEAL, Jr.
C. H. SMITH

Selectmen of Waldo

Attest:

Bert D. McGray,

Constable of Waldo

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

April 8, 1948

Board of Selectmen
Waldo
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Waldo have been audited by Auditors C. N. Dyke and F. E. Bramhall for the period February 16, 1947 to February 17, 1948 inclusive.

The examination was made in accordnace with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

FMB:am

Re: Audit of Accounts—Town of Waldo

February 16, 1947 to February 17, 1948

An audit has been completed of the financial accounts and transactions of the Town of Waldo for the year ended February 17, 1948.

It was ascertained that all disbursements had been made by check and were supported by warrants, several of which were not signed by the required number of officials.

Accounts Receivable

The accounts receivable totaled $43.71 at the end of the year. Schedule A-1 shows in detail the amounts and names of the individuals from whom the amounts are due.

Taxes Receivable

The 1947 commitment of taxes to the Collector was added and found in agreement with the warrant of the Assessors. The total assessment charged to the Tax Collector was accounted for as follows:

Cash Collections	$10,50131	87.71%
Abatements	223.26	1.86%
Discounts	88.30	.75
Due from Collector	.34	
Taxes Receivagle	1,159.35	9.68%
Total	$11,972.56	100%

With the exception of $.34, all collections, as recorded by the Tax Collector, were traced to deposit with the Treasurer. The detail of the 1947 taxes receivable, according to the records of the Tax Collector, is shown on Schedule A-8.

All abatements allowed were examined and were found to have been signed by a majority of the Assessors.

Tax Liens

The outstanding tax liens at February 17, 1948 amounted to $310.56, and the detail supporting this amount is shown on Sch. A-10. Tax liens which matured during the year under review were transferred to the tax acquired property account. With the exception of the 1946 liens which are understood to be at the Registry of Deeds for recording, the liens were found on file with the Treasurer and were examined.

Tax Acquired Property

Schedule A-4 reveals in detail the property acquired by the Town through non-payment of taxes.

Accounts Payable

The items in this account totaled $808.59. Schedule A-5 shows in detail the amounts due.

Notes Payable

During the year under examination, authorization was given at a special town meeting to hire $1,100.00, this amount to be credited to the Fire Department account. This transaction was made and at the close of the year the $1,100.00 remained unpaid.

Appropriated Surplus

The Appropriated Surplus represents the balances of certain appropriations or operating account which are carried forward to the ensuing year.

Deficit

The Deficit represents the excess of the liabilities over the assets. A complete analysis of the changes in this account is shown on Exhibit C of this report.

Trust Funds

The savings account representing the investment of the Bartlett Cemetery Trust Fund was verified. It was ascertained

that all income had been accounted for and that the disbursements appeared to be in accordance with the terms of the bequest.

General

The Overlay of $402.77 was within the legal limit of 5% of the appropriations, plus State and County taxes. This amount was transferred to the Deficit account.

The 1947 excise tax receipts, Nos. 48 to 116, and those for 1948, Nos. 1 to 54, were verified by examination of the copies of the receipts retained by the Collector. With the exception of $6.63, all monies recorded as received were found deposited with the Treasurer. This amount has been set up as an accounts receivable.

The following corporate surety bonds were found on file:

Treasurer—$2,000.00, Maine Bonding and Casualty Co., Bond No. 70198.
Collector—$2,000.00, Maine Bonding and Casualty Co., Bond No. 70257.

Considerable difficulty was experienced in determining the financial position of the Town at February 17, 1948 and the result of its operations for the year then ended, due to the following:

(1) The deposits did not compare with the cash receipts as recorded by the Treasurer.

(2) The disbursements were not made in chronological order.

(3) The general ledger had not been kept in a manner that would reveal the true status of several of the accounts.

While a detailed audit was not made of all the transactions during the year, accounting records and other supporting evidence were examined or tested by methods and to the extent deemed appropriate.

EXHIBIT A

COMPARATIVE BALANCE SHEET

General Fund

ASSETS

	February 17, 1948	February 15, 1947
Cash:		
On Hand and in Bank	$1,428.19	$328.04
Accounts Receivable (Sch. A-1)	43.71	5.99
Taxes Receivable (Sch. A-2)	1,160.03	685.74
Tax Liens (Schedule A-3)	310.56	515.66
Tax Acquired Property (Sch. A-4)	296.84	
Investment		754.00
Total-General Fund	3,239.33	2,289.43

Trust Funds

ASSETS

Time Deposits (Schedule A-7)	514.12	531.80
Total-Trust Funds	514.12	531.80

COMPARATIVE BALANCE SHEET

General Fund

LIABILITIES

	February 17, 1948		February 15, 1947	
Accounts Payable (Sch. A-5)		$808.59		$49.58
Notes Payable (Schedule A-6)		1,100.00		
Total Liabilities		1,908.59		49.58
SURPLUS				
Appropriated Surplus (Ex. F)	1,335.29		497.30	
Deficit (Exhibit C)	–4.55		1,742.55	
		1,330.74		2,239.85
Total-General Fund		3,239.33		2,289.43

Trust Funds

LIABILITIES

Principals (Schedule A-7)	500.00	500.00
Unexpended Income (Sch. A-7)	14.12	31.80
Total-Trust Funds	514.12	531.80

SELECTMEN'S REPORT

Valuation of Town April 1, 1948

Real Estate, Resident	97,375.00	
Real Estate, Non-Resident	29,360.00	
Total Real Estate		126,735.00
Personal Estate, Resident	28,668.00	
Personal Estate, Non-Resident	15,335.00	
Total Personal Estate		44,003.00
Total Valuation of Town		170,738.00
Valuation of Land	72,535.00	
Valuation of Buildings	54,200.00	
Total Valuation of Land and Buildings		126,735.00

LIST OF PERSONAL PROPERTY

72 Horses	5,825.00	
4 Oxen and Bulls	165.00	
165 Cows	12,475.00	
45 Heifers (over 2 yrs. not yet freshened)	1,070.00	
25 Heifers (18 mos. to 2 yrs.)	1,025.00	
1953 Domestic Foul (over 50 in No.	1,465.00	
5 Goats	25.00	
Chickens (1 day to 16 wks. old)	10,423.00	
Total Valution of Taxable Livestock		32,473.00

EXEMPT LIVE STOCK AND POULTRY

47 Cattle 18 mos. and younger	1,125.00	
40 Sheep (to 35 in No.)	200.00	
1 Swine (to 10 in No.)	10.00	
410 Poultry (to 50 in No.)	307.00	
Total Value of Exempt Livestock and Poultry		1,642.00

OTHER PERSONAL PROPERTY

3 Stock in Trade	525.00	
3 Mills	1,200.00	
223M Lumber	5,575.00	
6 Gasoline Pumps	550.00	
96 Radios	1,000.00	
24 Tractors	1,210.00	
Machinery and Equipment	1,270.00	
Other Property	200.00	
Amount of Taxable Livestock and Poultry Brought Forward	32,473.00	
Total Value of Personal Property		44,003.00

TOWN APPROPRIATIONS 1948

Common Schools	4,000.00
High School Tuitions	400.00
Supt. of Schools	338.00
School House Insurance	24.00
Aid to Dependent Children	280.00
Health Nurse	25.00
Roads and Bridges	2,000.00
Snow Removal and Sanding	1,200.00
Third Class Maintenance	350.00

Cutting Bushes	100.00	
Incidentals	300.00	
Town Officers	800.00	
Interest	100.00	
Payment of Note First National Bank	550.00	
Fire Department	100.00	
State Aid Construction	450.00	
Total Appropriations		11,017.00

ASSESSMENT OF TAX

Town Appropriation		11,017.00
County Tax		562.50
State Tax		1,088.29
88 Polls at 3.00	264.00	
Overlay		231.11
$170,738.00 x .074	12,634.61	
	12,898.61	12,898.90
Less Error in Amount of Overlay		,29
		12,898.61

SUPPLEMENTARY TAX

Wilford Young	3.00	
Richard Dobbins	3.00	
William Rector	3.00	
Alexander Gallant	3.00	
Bernard Ripley	3.00	
John McGray	3.00	
Total Supplementary Tax		18.00
Total Amount Charged to Collector		12,916.61
Plus Error in Overlay		.29
		12,916.90

ROADS AND BRIDGES

Appropriation		2,000.00
State Aid Maintenance		769.00
Available		1,231.00

I. E. Poland, Commissioner

I. E. Poland, Labor	65.25	
I. E. Poland, Truck	72.00	
Maurice Poland, Labor	3.00	
Milton Flanders, Labor	3.75	
Milton Flanders, Tractor	11.25	
George Harding, Labor	38.25	
Dick Trull, Labor	3.00	
Chester Cross, Labor	9.00	
Everett Clements, Labor	18.00	
Clifton Blood, Labor	3.00	
Frank Blood, Labor	2.25	
Frank Blood, Sharpening Drills	1.00	
Eben Whitcomb, Gravel	1.92	
Bancroft and Martin, Culvert	25.09	
Total		256.76

Edward Rajaniemi, Commissioner

Edward Rajaniemi, Labor	64.80
Edward Rajaniemi, Tractor	25.00
Russell Trevaines, Labor	30.00
Russell Trevaines, Truck	30.00
Wallace Rajaniemi, Labor	8.25
Charles Martell, Labor	6.00
Fair Freeman, Labor	22.50
Scott Edminster, Labor	6.00
Scott Edminster, Truck	6.00
Earl Stevenson, Labor	15.00

Earl Stevenson, Truck	45.00	
James Peavey, Labor	33.00	
Carl Webb, Truck	50.00	
Carl Webb, Labor	36.00	
Isaac Sanborn, Labor	6.00	
Virgil Littlefield, Labor	12.00	
Virgil Littlefield, Truck	20.00	
Virgil Littlefield, Jr., Labor	12.00	
Philip Clements, Labor	12.00	
Edwin Cross, Labor	12.00	
Chester Cross, Labor	12.00	
Ed. Nickerson, Labor	18.00	
Jerry Small, Gravel	13.92	
Cooper and Co., Culverts	55.13	
Henry Murphy, Gravel	10.40	
M. B. Hills, Bridge Plank	22.60	
Total		583.60
Total Amount Expended		840.36
Unexpended		390.64

THIRD CLASS MAINTENANCE

Appropriation		350.00
Unexpended Balance-1947		41.75
Available		391.75
I. E. Poland, Labor	58.70	
I. E. Poland, Truck	54.40	
Chester Cross, Labor	25.50	
Virgil Littlefield, Labor	4.50	
Virgil Littlefield, Truck	4.80	
Robert Blood, Labor	5.25	
Lewis Whitcomb, Labor	12.00	

Virgil Littlefield, Jr., Labor	11.25	
Maurice Poland, Labor	18.00	
George Harding, Labor	4.50	
Milton Flanders, Labor	4.50	
Milton Flanders, Tractor	4.80	
Eben Whitcomb, Gravel	.60	
Bancroft and Martin, Culvert	167.40	
Total Amount Expended		376.20
Unexpended		15.55

CUTTING BUSHES

Appropriation		100.00
James Peavey	3.00	
Leonard Harvey	9.00	
Fair Freemn	23.44	
Edward Rajaniemi	6.40	
Milton Flanders	~~18.00~~ 15.00	
Total Amount Expended		56.84
Unexpended		43.16

STATE AID ROAD CONSTRUCTION

Appropriation		450.00
Unexpended Balance 1947		14.51
State Treasurer		1,554.09
Available		2,018.60
Willis A. Banks, Foreman	110.00	
Edwin Cross, Labor	55.13	
Isaac Sanborn, Labor	58.13	
Chester Cross, Labor	64.13	

Philip Clements, Labor	61.13	
Carl Webb, Truck	147.00	
Everett Knight, Truck	9.00	
George Littlefield, Truck	147.00	
Charles Ellis, Truck	122.00	
Frank Fuller, Truck	155.85	
Hale Sparrow, Truck	143.10	
State Highway Commission, Shovel	448.35	
Fred Hardy, Grader	117.00	
W. S. Williams, Bulldozer	105.00	
Henry Murphy, Gravel	261.87	
Total Expended		2,004.69
Unexpended		13.91

TOWN ROAD IMPROVEMENT FUND

Treasurer of State 1947		675.12
Treasurer of State 1948		703.01
Total		1,378.13
Applied on 1947 Third Class Tar Bill		400.00
Available		978.13
Willis A. Bank, Foreman	35.20	
Isaac Sanborn, Labor	24.00	
Edward Rajaniemi, Labor	12.00	
Hale Sparrow, Truck	96.00	
Fred Shute, Truck	24.00	
Newell Achorn, Truck	102.00	
George Littlefield, Truck	48.00	
Merton Fogg, Jr., Truck	116.03	
Frank Fuller, Truck	81.60	
Charles Ellis, Truck	77.78	
W. H. Wellman, Truck	32.00	

Howard Clark, Truck	16.00	
City of Belfast, Grader	27.00	
State Highway Commission, Shovel	195.20	
Total		886.81
Unexpended, Due from State		91.32
Eben Whitcomb, Gravel	112.90	
Paid by Town, State does not pay for Gravel, Unappropriated Overdraft		112.90

THIRD CLASS RECONSTRUCTION

Betterment Fund

Treasurer of State		495.88
Willis A. Banks, Foreman	26.40	
Isaac Sanborn, Labor	17.25	
Clairence Gelo, Truck	4.00	
Frank Fuller, Truck	57.38	
Newell Achorn, Truck	34.45	
Arthur Buck, Truck	24.00	
Carol Banks, Truck	10.20	
Hale Sparrow, Truck	48.00	
George Littlefield, Truck	16.00	
City of Belfast, Grader	12.00	
State Highway Commission, Shovel	170.80	
Eben Whitcomb, Gravel	75.40	
Total Expended		495.88

THIRD CLASS RECONSTRUCTION 1947

Overdraft 1947 Tar Bill		1,475.08
1947 Special Resolve, Applied	644.00	

1947 Unimproved Road Fund, Applied	200.00	
1948 Unimproved Road Fund, Applied	200.00	
Paid Treasurer of State from Unappropriated Funds	431.08	
Total Expended		1,475.08

PATROL MAINTENANCE

Appropriation	769.00
Paid State Highway Commission	779.40
Overdraft	10.40

SNOW REMOVAL

Appropriation		1,200.00
1947 Balance		373.50
State Treasurer		1,004.00
Total Available		2,577.50
Virgil Littlefield 1947--48	182.00	
W. S. Edminster 1947-48	202.00	
State Highway Commission 1947-48	278.00	
W. S. Edminster 1948-49	776.00	
Total Expended		1,438.00
Unexpended		1,139.50

SHOREY CEMETERY

No Appropriation		
Roy Gurney	12.00	
Isaac Sanborn	12.00	
Total Expended		24.00
Overdraft		24.00

PAUL CEMETERY

No Appropriation		
Roy Gurney	15.38	
Isaac Sanborn	15.38	
Total Expended		30.76
Overdraft		30.76

HEALTH NURSE

Appropriation	25.00
Paid State Treasurer	25.00

INTEREST ON NOTES

Appropriation	100.00
First National Bank, Refund	9.94
Available	109.94
Paid First National Bank	60.33
Unexpended	49.61

PAYMENT ON NOTES

1947 Note Payable on Fire Equipment		$1,100.00
Appropriation		550.00
Paid First National Bank	550.00	
Balance Due on Note Payable		550.00

AID TO DEPENDENT CHILDREN

Appropriation		280.00
Paid State Treasurer for Case No. 1 and No. 2	374.00	
Overdraft		94.00

FIRE DEPARTMENT ACCOUNT

Appropriation		100.00
1947 Balance		432.00
From Waldo Vol. Fire dept.		9.16
Available		541.16
Gorham Fire Equipment Co., Balance on Equipment	481.16	
Hustus Garage, Rent to March 5, 1949	60.00	
Total Expended		541.16

TEMPORARY LOAN

May, First National Bank	2,000.00	
November, First National Bank	1,500.00	
Total		3,500.00
Paid First National Bank		3,500.00

TOWN OFFICERS

Appropriation		800.00
Winonia Gordon, Excise Collector	7.75	
E. H. Littlefield, 1947 Collector	28.99	
Freeman Cross, Ballot Clerk	18.00	
Sidney Johnson, Ballot Clerk	18.00	
Charles Smith, Election Clerk	18.00	
F. Ray Neal, Jr.Election Clerk	18.00	
Plinnie Hustus, Election Clerk	18.00	
Hazel Pinette, Election Clerk	6.00	
Hazel Pinette, Clerk	22.00	
Hazel Pinette, Treasurer	100.00	
Hazel Pinette, Excise Collector	19.75	
Bert McGray, 1948 Collector	301.09	
Bert McGray, Constable	10.00	
Freeman Cross, Moderator	6.00	
Plinnie Hustus, 1st Selectman	125.00	
F. Ray Neal, Jr., 2nd Selectman	75.00	
Charles Smith, 3rd Selectman	75.00	
Mildred Gordon, Health Officer	10.00	
Arline Hustus, School Committee	10.00	
Lahja Rajaniemi, School Committee	10.00	
Hazel Smith, School Committee	10.00	
Total		906.58
Overdraft		106.58

INCIDENTALS

Appropriation	300.00
Excise Tax Collections	706.50
Treasurer of State, Bank Tax	4.59
Lien Costs, Interest & Discharge	46.13

Treasurer State, Dog Licenses		25.56
F. D. Jones, Refund on Flags		14.74
Available		1,151.52
Winonia Gordon, Postage	1.00	
Maine Municipal Association	15.00	
Treasurer of State, Water Anaylsis	3.25	
Field & Quimby, Treasurer Bond	10.50	
Hutchin Brother, 1947 Tax Supplies	2.80	
I. E. Poland, Axel for Road Machine	20.00	
Belfast M. L. R. R., Freight	2.90	
Field & Quimby, Collectors Bond	10.00	
Loring Short & Harmon, Supplies	41.65	
E. H. Littlefield, Postage	13.36	
City Job Print, 1947 Town Reports	101.80	
City Job Print, Treasurer Supplies	8.40	
Treasurer of State, 1947 Town Audit	151.50	
First National Bank, Service Charge	1.58	
F. D. Jones, Flags	29.48	
Clair Gurney, Snow Fence Posts	3.00	
City Drug Store, Vaccine	6.74	
Hall Hardware, 1947 Balance	4.53	
M. B. Hills, 1947 Balance	4.85	
Everett Clements, Placing Flags	3.00	
First National Bank, Box Rent	3.00	
Charles Smith, Use of Car	10.00	
Earle Gordon, Post. & Tel.	3.36	
Earle Gordon, Use of Car	3.00	
Winonia Gordon, Health Officer's Service	4.00	
Plinnie Hustus, Post. & TEl.	3.50	
F. Ray Neal Jr., Travel Expense	2.40	
Hazel Pinette, Treasurer Supplies	17.49	

Hazel Pinette, Recording Liens	1.00	
Bert McGray, Posting Warrants	6.00	
Total		489.09
Unexpended		662.43

EPHRIAM H. LITTLEFIELD, 1947 COLLECTOR

1947 Unpaid Taxes		1,159.69
Cash Receipts	468.79	
Tax Liens	670.82	
Abatements	20.08	
Total Collected		1,159.69

BERT McGRAY, 1948 COLLECTOR

Commitment		12,916.90
February 15, Cash Receipts	11,777.65	
Abatements	160.50	
Discount	105.88	
Unpaid Taxes	872.87	
Total	12,916.90	

ABATEMENTS

Lawrence Burleigh, Paid in Brooks	3.74
Edmund Clements, Veteran	12.96
Stanley Paul, Paid in Brooks	14.80
Carl Whitcomb, Underage	3.00
Leonard Keene, Overage	3.00
Silver Harvest Grange	18.50
Ellery Merservey, No Radio	.74
Earle Gordon, Error in Assessment	23.68

Elwin Seekins, Error in Assessment	8.14	
Alfred Seekins, Paid in Belfast	3.00	
Tom Thompson, Overage	3.00	
Joseph Welzynski, Out of Town	3.74	
Percy Larrabee, Property Sold	55.50	
Eli Snyder, Paid in Belfast	3.00	
Clara Harvey, Blind	3.70	
Total		160.50

UNPAID TAXES

Mrs. John Littlefield	11.10
Philip Clements	62.10
Freeman Cross	6.00
Nelson Gurney	19.24
Andrew Garnette	56.32
Peter Gallant	19.28
Leonard Harvey	90.70
Everett Harding	179.45
Fair Holmes	5.55
Philip Henry	15.50
Virgil Littlefiled	38.90
James Peavey	44.40
William Pugh	64.74
William Savage	25.20
Gladys Smith	.74
Roy Jackson	17.55
Durwood McIntire	3.74
George Littlefield	11.10
Richard Trull	93.34
Joseph Wentworth	22.94
Ralph Whitcomb	11.31
George Washburn	3.74
G. W. Faulkingham, heirs	66.60

Nancy Stevens	1.85	
Oak Hill Granite Co.	1.48	
Total		872.87

TAX LIENS PAID IN 1948

Fred Peavey - Percy Larrabee	200.00	
Mildred Dutton	39.44	
Ephraim Small - Alfred Seekins	47.75	
Federal Land Bank - Virgil Littlefield	217.34	
Everett Harding	85.44	
Chester Bailey	40.80	
Total		630.77

TAX LIENS HELD BY TOWN

Arthur Ritchie	33.30	
Mrs. L. G. Stover	44.37	Paid.
James E. Peavey-46	40.80	Paid.
Leonard Harvey-46	56.06	
Everett Harding-47	26.52	
Ed. Nickerson-47	68.00	
Leonard Harvey-47	74.12	
James Peavey-47	40.80	
G. W. Faulkingham,Heirs-47	61.20	
Philip Clements-47	74.80	
Burton Dougless-47	34.00	
Total		553.97

SCHOOL HOUSE INSURANCE

Appropriation	24.00	
Balance 1947	6.00	
Available		30.00
Paid E. Ashley Walter		24.00
Unexpended		6.00

Respectfully submitted,

P. B. HUSTUS
F. RAY NEAL, JR.
CHARLES H. SMITH
Selectmen of Waldo

FINANCES OF TOWN, FEBRUARY 15, 1949

Resources

Tax Liens Held by Town	553.97	
Unpaid Taxes 1948	872.87	
Due from State, Snow Removal to February 15, 1949	604.40	
Cash on Hand	1,911.00	
Total Resources		3,942.24

Liabilities

Balance on School Fund Unexpended	278.94	
Printing Town Reports	100.00	
Notes Payable	550.00	
Teacher Retirement Tax	23.55	
Teacher Withholding Tax	24.90	
Total Liabilities		977.39
Resources more than Liabilities		2,964.85

TREASURER'S REPORT

1948 - 1949

Received from:

Winonia Gordon - Cash on Hand, March 8, 1948	2,081.61
Ephraim Littlefield - 1947 Taxes	69.77
Bert McGray - 1948 Taxes	11,777.65
Town of Waldo - Retirement and Withholding Taxes	371.21
Hazel Pinette - Excise Taxes 1948-49	579.04
First National Bank - Loan	3,438.34
First National Bank - Rebate on Loan Interest	9.94
State Treasurer	
Snow Removal	726.00
Bank Stock Tax	4.59
State Aid	1,554.09
Equilization Fund	411.00
Dog License Refund	25.56
State School Fund	2,552.82
Highway Department	886.81
Federal Land Bank - V. Littlefield Tax Liens & Costs 1946, 1947	231.74
Chester Bailey - Tax Lien and Costs, 1947	43.72
Mildred Dutton - Tax Lien and Costs, 1940	42.00
Everett Harding - Tax Lien and Costs, 1946	44.61
Part Payment, 1947	55.39
F. W. Peavey - Payment in full for Larrabee Estate	200.00
F. D. Jones & Sons - Overpayment for Flags	14.74

Owen Paul - Waldo Vol. Fire Dept.....	9.16	
Ephraim Small - Alfred Seekins Liens and Costs 1945, '46, '47.....	59.44	
		25,189.23
Paid Out:		
Treasurer's Warrants.....	23,278.23	
Cash on Hand.....	1,911.00	
		25,189.23

Respectfully submitted,

Hazel Pinette

Treasurer

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of the Town of Waldo:

I hereby submit my educational and financial report and general school conditions in the Town of Waldo:

DIRECTORY

Superintendnet's Secretary -
Shirley Roberts..... $1,550.00

Superintending School Committee

Mrs. Plinnie Hustus	Term Expires	1949
Mrs. Charles Smith	Term Expires	1950
Mrs. Edward Rajaniemi	Term Expires	1951

Attendance Officer

TEACHERS

	Yearly Salary
Whitcomb School	
Athena Dutton, 4-8.....	$1,274.00
Paul School	
Lovicy Littlefield, Sub Primary - 3	1,550.00

SCHOOL REGISTRATION

	SP	1	2	3	4	5	6	7	8	Totals
Whitcomb School					4	5	4	4	4	
Paul School	7	3	0	11						21

FINANCIAL STATEMENT

Credits:

Unexpended Balance	629.49	
Appropriations		
Common Schools	4,000.00	
Tuition	400.00	
State School Fund	2,552.82	
Equalization	411.00	
Total		7,993.31

Debits:

Instruction	2,953.83	
Fuel	319.53	
Cleaning	20.00	
Conveyance	2,485.00	
Tuition	1,384.46	
Supplies	551.55	
Total		7,714.37
Balance		278.94

REPAIRS

Credits:

Unexpended Balance 1947-48	199.10	

Debits:

Expended	19.18	
Balance		179.92

SUPERINTENDNET

Credits:

Unexpended Balance 1947–48	12.44	
Appropriation	338.00	
Total		350.44

Debits:

Paid E. A. Gallagher	281.30	
Paid R. M. Leach	42.19	
Total		323.49
Balance		26.95

I submit for your consideration the budgets for 1949–50

BUDGET

Debits:

Instruction	2,500.00	
Fuel	350.00	
Cleaning	20.00	
Conveyance	2,500.00	
Tuition	1,320.00	
Textbooks	450.00	
Supplies +	200.00	
Lights	40.00	
Total		7,380.00

Credits:

Unexpended Balance	278.94	
State School Fund	2,500.00	
Equalization	101.00	
Total		2,879.94
Necessary Appropriation		4,500.06
Recommended Appropriation		4,500.00

REPAIRS

Debits:

Estimated Needs	500.00	
Total		500.00

Credits:

Unexpended Balance	179.92	
Total		179.92
Necessary Appropriation		320.08
Recommended Appropriation		350.00

SUPERINTENDENT

Debits:

Superintendnet's Salary	337.64	
Total		337.64

Credits:

Unexpended Balance	26.95	
Total		26.95
Necessary Appropriation		310.69
Recommended Appropriation		315.00

The School Lunch Program has been sponsored by the Superintending School Committee, and we are operating under the National School Lunch Program whereby we are following their suggestions and program and are to receive available surplus foods and will receive a subsidy from the Program to help pay the cost of this service.

The time is not too far distant when the citizens in Waldo are going to be faced with two problems, either a large repair bill on school buildings or replacing the two school buildings by a new two-room consolidated building. In view of modern trends, it would be most wise for the voters to vote a sum of money each year to be put in a building fund so that when the time is right for a newbuilding, it would not be a great financial burden to the town.

Waldo is most fortunate in these times to have two splendid teachers who are doing a commendable job in educationg your children.

I wish to express my appreciation to the Superintending School Committee, the Teachers and the Town Officials for their splendid cooperation in assisting me to become better acquainted with my position and helping me to plan an efficient educational program.

Respectfully submitted,

ROLAND M. LEACH

Superintendnet of Schools

Aline Hustis

Annual Report

Town of

WALDO

MAINE

For the Municipal Year

1949

NOTICE TO TAXPAYERS

All Taxpayers should read the following requirements and comply with them.

Section 70, Chapter 13, Revised Statutes of Maine, 1930.

"Before making assessments, the assessors shall give notice in writing to the Inhabitants, by posting notifications in some public place in Town or shall notify them in such other way as the Town at its Annual Meeting directs, to make and bring in to them a true and perfect list of the polls and all their estates, real and personal, not by law exempt from taxation, of which they were possessed on the first day of April of the same year. If any resident owner, after such notice, does not bring in such lists, he is thereby barred of his rights to make application to the assessors as County Commissions for any abatement of his taxes unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed.

(PLEASE READ—VERY IMPORTANT)

514 Germaton Ave
Mt Vernon N.Y.

Annual Report

. . . of the . . .

Municipal Officers

. . . of the . . .

Town of
WALDO, MAINE

FOR THE MUNICIPAL YEAR

1949

THE KELLEY PRESS, BELFAST, MAINE

TOWN OFFICERS

Moderator

FREEMAN CROSS

Selectmen, Assessors, and Overseers of Poor

PLINNIE B. HUSTUS F. RAY NEAL, JR.
CHARLES H. SMITH

Town Clerk

HAZEL PINETTE

Treasurer

HAZEL PINETTE

Collector of Taxes

BERT McGRAY

Road Commissioners

EDWARD RAJANIEMI BENJ. WENTWORTH

School Committee

ARLINE HUSTUS LAHJA RAJANIEMI
HAZEL SMITH

Superintendent of Schools

ROLAND M. LEACH

Health Officer

FRANCIS NEAL

WARRANT

To Bert McGray, a Constable in the Town of Waldo, in the County of Waldo, State of Maine.

Greeting:

In the name of the State of Maine, you are hereby required to notify and warn the Inhabitants of the Town of Waldo, in said County, qualified by law to vote in Town affairs, to meet at the Silver Harvest Grange Hall, in said Town, on Monday, the thirteenth day of March, A. D. 1950, at ten o'clock in the forenoon, then and there to act on the following articles, to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To hear and act on the reports of all Town Officers for the Municipal year 1949.

Art. 3. To elect a Town Clerk for the municipal year of 1950.

Art. 4. To elect Selectmen, Overseers of the Poor, Assessors of Taxes and Treasurer to serve the Town of Waldo for the municipal year of 1950.

Art. 5. To determine the salaries of all Town Officers.

225.00 - Fire

Art. 6. To see what percent on the dollar the Town will vote to pay to collect its taxes which are assessed in the year 1950.

Paid by town

Art. 7. To see if the Town will vote to pay for Surety Bonds for the Treasurer and Tax Collector for the ensuing year.

Art. 8. To choose a Tax Collector for the ensuing year.

Art. 9. To choose a Constable for the ensuing year.

Art. 10. To see how many Road Commissioners the Town will choose for the ensuing year.

Art. 11. To choose one or more Road Commissioner for the ensuing year.

Art. 12. To choose one member of the School Committee to serve for a period of three years.

Art. 13. To choose all other necessary Town Officers for the ensuing year.

Art. 14. To see what sum, if any, the Town will vote to raise and appropriate for the Support of the Poor.

Art. 15. To see what sum, if any, the Town will vote to raise and appropriate for the Aid to Dependent Children.

Art. 16. To see if the Town will vote to use $400.00 of money, acquired by Excise taxes, for maintenance of Town Roads and Bridges.

Art. 17. To see what sum, if any, the Town will vote to raise and appropriate for the repair and upkeep of Town roads and bridges.

Art. 18. To see what sum, if any, the Town will vote to raise and appropriate for the removal of snow and sanding ice.

Art. 19. To see what sum, if any, the Town will vote to raise and appropriate for cutting bushes on improved highways and R. R. crossings, as required by Section 35, Chapter 20, Revised Statutes of 1944, as amended.

Art. 20. To see what sum of money the Town will vote to raise and appropriate for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under provision of Section 25 and 29 Chapter 20, R. S., 1944, as amended.

Art. 21. To see what sum, if any, the Town will vote to raise and appropriate for Common Schools.

Art. 22. To see what sum, if any, the Town will vote to raise and appropriate for High School Tuition.

Art. 23. To see what sum, if any, the Town will vote to raise and appropriate for School House Insurance.

Art. 24. To see if the Town will vote to raise and appropriate the sum of $60.00 for rent and maintenance of the office of the Superintendent of Schools.

Art. 25. To see if the Town will vote to appropriate the sum of $360.00 for salary and office expenses for the Superintendent of Schools.

Art. 26. To see if the Town will vote to appropriate the sum of $50.00 to help support the School Lunch program.

Art. 27. To see if the Town will raise and appropriate $25.00 for Public Health Nursing in the town. Said sum to be expended by the Maine Department of Health and Welfare, Bureau of Health, for local service.

Art. 28. To see what sum, if any, the Town will vote to raise and appropriate for Town Officers' salaries.

Art. 29. To see what sum, if any, the Town will vote to raise and appropriate for Incidental expenses.

Art. 30. To see what sum, if any, the Town will vote to raise and appropriate for upkeep of the Cemeteries.

Art. 31. To see what sum, if any, the Town will vote to raise and appropriate for Interest.

Art. 32. To see what sum, if any, the Town will vote to raise and appropriate for maintenance of Fire Department.

Art. 33. To see what sum, if any, the Town will vote to raise and appropriate to cooperate with the Maine Forest Service and the Federal Government in the control of White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.

Art. 34. To see whether or not the Town will vote to raise and appropriate the sum of Twenty-five Dollars ($25.00) to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the Natural resources, Advantages, and Attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 35. To see what sum, if any, the Town will vote to raise and appropriate to increase the School Building Fund.

Art. 36. To see whether or not the Town will vote to accept the deed of land offered by Henry Stevens, for a School building site, upon terms and conditions set forth in contract.

Art. 37. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes on such terms as they may deem advisable, and to execute quit claim deeds for such property.

Art. 38. To see if the Town will authorize the Selectmen in behalf of the Town to sell and dispose of any property declared surplus on such terms as they may deem advisable and to execute quit claim deeds for such property.

Art. 39. To see if the Town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying obligations of the Town, such loan or loans to be paid during the current municipal year out of money raised during said current municipal year by taxation.

Art. 40. To see if the Town will allow a discount of 2 percent on all taxes, except Poll, paid on or before July 15, 1950.

Art. 41. To see if the Town will vote to amend the vote taken under Article 42 at March meeting, 1949, by eliminating the purchase of two $75.00 Bonds, and in place thereof to instruct the Selectmen and Treasurer to invest the School Building Fund as per Chapter 80, Section 130, R. S., 1944.

Art. 42. To see if the Town will vote to apply the proceeds from the sale of the Hadley Schoolhouse ($500.00) to the School Building Fund.

The Selectmen hereby give notice that they will be in session at the above named hall and place of meeting on Monday, the day of said meeting, for the purpose of correcting the list of voters, from 9:30 o'clock in the forenoon until the polls are closed.

Given under our hands this First day of March, A. D., 1950.

P. B. HUSTUS
RAY NEAL
CHAS. SMITH
Selectmen of Waldo

Attest:
Bert D. McGray,
Constable of Waldo

SUGGESTED APPROPRIATIONS

for 1950

Support of Poor	300.00
Aid to Dependent Children (3 cases)	350.00
Town Roads & Bridges (Use Excise Tax $400.00)	300.00
Snow Removal	300.00
Cutting Bushes	75.00
State Aid Construction	600.00
Common Schools	4,650.00
High School Tuition	1,950.00
School House Insurance	24.00
Superintendent's Office Maintenance	60.00
Superintendent's Salary and Expense	360.00
School Lunch Program	50.00
Public Health Nurse	25.00
Town Officers' Salaries	1,000.00
Incidental Expenses	100.00
Cemetery Maintenance	25.00
Interest	25.00
Fire Department Maintenance	125.00
Maine Forest Service	
Maine Publicity Bureau	
School Building Fund	500.00
Surplus	1,000.00
Total	10,819.00

State 1160.88 Total 12,879.68
County 912.80

We respectfully submit for your consideration the above amounts needed to cover expenses of the Town of Waldo for the Municipal year 1950.

P. B. HUSTUS
F. RAY NEAL, JR.
CHARLES H. SMITH

Selectmen of Waldo

SELECTMEN'S REPORT

Valuation of Town April 1, 1949

Real Estate, Resident	103,170.00	
Real Estate, Non-Resident	28,920.00	
Total Real Estate		132,090.00
Personal Estate, Resident	26,365.00	
Personal Estate, Non-Resident	34,188.00	
Total Personal Estate		60,553.00
Total Valuation of Town		192,643.00
Valuation of Land	71,685.00	
Valuation of Buildings	60,405.00	
Total Valuation of Land and Buildings		132,090.00

LIST OF PERSONAL PROPERTY

60 Horses	2,900.00	
6 Oxen and Bulls	250.00	
168 Cows	12,880.00	
24 Heifers (Over 2 years not yet freshened)	1,250.00	
17 Heifers (18 mos. to 2 yrs.)	680.00	
4 Goats	20.00	
3932 Domestic Fowl (over 50 in No.)	2,950.00	
Chickens (1 day to 16 wks. old)	32,113.00	
Total Valuation of Taxable Livestock		20,930.00

EXEMPT LIVE STOCK AND POULTRY

48 Cattle (18 mos. and younger)	545.00	
2 Swine (to 10 in No.)	10.00	
528 Poultry (to 50 in No.)	1,184.00	
Total Value of Exempt Livestock and Poultry		1,739.00

OTHER PERSONAL PROPERTY

2 Stock in Trade	1,050.00	
2 Portable Mills	575.00	
50M Lumber	1,250.00	
6 Gasoline Pumps	450.00	
85 Radios	900.00	
16 Tractors	1,425.00	
Machinery and Equipment	1,860.00	
Amount of Taxable Livestock and Poultry brought forward	20,903.00	
Total Value of Personal Property		60,553.00

TOWN APPROPRIATIONS 1949

Common Schools	4,000.00
High School Tuitions	500.00
School House Repairs	250.00
School House Insurance	24.00
Supt. of Schools	315.00
Supt. Office	140.00
State Aid Construction	600.00
Third Class Maintenance	300.00
Town Roads and Bridges	1,000.00
Snow Fences	200.00
Snow Removal and Sanding	1,100.00
Cutting Bushes	75.00
Aid to Dependent Children	450.00

Public Health Nurse	25.00	
Incidentals	300.00	
Cemetery Maintenance	25.00	
Interest	50.00	
Balance of Note First National Bank	550.00	
Fire Department Maintenance	100.00	
Maine Forest Service	100.00	
Town Officer Salary	800.00	
School Building Fund	150.00	
Total Appropriation		11,054.00

ASSESSMENT OF TAX

Town Appropriation		11,054.00
County Tax		912.80
State Tax		1,160.88
82 Polls at $3.00	246.00	
Overlay		603.33
$192,643.00 x .070	13,485.01	
	13,731.01	13,731.01

SUPPLEMENTARY TAX

Leon Wheeler	3.00	
Robert Rostedt	3.00	
Merle Brailey	3.00	
Richard Rajaniemi	3.00	
Alfred Seekins	20.50	
Mrs. John Littlefield	10.50	
Total		43.00
Total Amount charged to Collector		13,774.01

ROADS AND BRIDGES

Appropriation		1,000.00

Benjamin Wentworth

Austin Sheldon, Truck	10.00	
Austin Sheldon, Labor	6.00	
Benjamin Wentworth, Labor	39.10	
Elmer Wentworth, Labor	29.25	
Elmer Wentworth, Team	12.00	
Gerald Hartshorn, Labor	27.00	
Fichard Blood, Labor	6.75	
Wilfred Young, Labor	5.25	
Wilfred Young, Truck	8.75	
Avon Blood, Truck	11.25	
Emery Blood, Labor	15.75	
Emery Blood, Tractor	20.00	
Russell Travaines, Truck	12.00	
Freemont Whitcomb, Labor	6.00	
Frank Blood, Labor	6.75	
Frank Blood, Horse	1.11	
Clifton Blood, Labor	2.25	
Clifton Blood, Truck	2.25	
Elwin Sheldon, Gravel	1.80	
Emery Blood, Gravel	4.00	
Total		227.26

Edward Rajaniemi

Charles Martell, Labor	5.25
Russell Trevaines, Labor	5.25
Russell Trevaines, Truck	8.75
Edward Rajaniemi, Labor	46.40
Edward Rajaniemi, Tractor	60.00
Richard Rajaniemi, Labor	12.75
Wallace Rajaniemi, Labor	4.50
Earl Stevenson, Truck	94.50

Hale Sparrow, Truck	24.00	
Charles Thomas	20.40	
Clair Gurney, Truck	20.40	
Russell Roberts, Truck	20.40	
Avon Blood, Truck	16.00	
Edwin Cross, Truck	16.00	
Linwood Cilley, Truck	24.00	
Peter Gallant, Labor	6.00	
Robert Gallant, Labor	12.00	
James Peavey, Labor	6.00	
Leonard Harvey, Labor	6.00	
Henry Murphy, Gravel	34.45	
State Highway Comm., Shovel	53.92	
Edward Rajaniemi, Material	1.00	
Total		497.97
Total Amount Expended on Town Roads and Bridges		725.23
Emery Blood, Gravel	107.40	
Osborne Murphy, Gravel	10.80	
Eben Whitcomb, Gravel	12.40	
Total Gravel used on Un mproved Roads		130.60
Total Expended		855.83
Total Unexpended		144.17

THIRD CLASS MAINTENANCE

Appropriation		300.00
Edward Rajaniemi, Labor	16.00	
Edward Rajaniemi, Tractor	18.00	
Clair Gurney, Labor	12.00	
Austin Sheldon, Truck	5.00	
Clayton Briggs, Labor	3.00	
Elmer Wentworth, Labor	32.65	

Gerald Hartshorn, Labor	30.00	
Benjamin Wentworth, Labor	31.30	
Avon Blood, Truck	28.75	
Richard Blood, Labor	17.25	
Emery Blood, Tractor	10.00	
Emery Blood, Labor	6.00	
Freemont Whitcomb, Labor	6.00	
Emery Blood, Gravel	2.00	
Elwin Sheldon, Gravel	1.20	
Expended		219.15
Unexpended		80.85

STATE AID ACCOUNT

Appropriation	600.00
1948 Balance	13.91
Available	613.91
Paid Treasurer of State (Towns share Tar bills)	600.00
Unexpended Balance	13.91

SUMMARY OF ROAD ACCOUNTS PAID BY STATE

Apply and Cover Tar .09 Mi. (Evans Cor. Rd.)	1,201.93
Apply and Cover Tar 1.00 Mi. (Waldo Sta. Rd.)	1,160.97
Apply and Cover Tar 1.00 Mi. (Gordon Rd.)	1,140.08
Total	3,502.98

Above Accounts paid by Treasurer of State with following funds:

State Aid Construction Fund	2,700.00	
Special Resolve Fund	644.00	
Town Road Improvement Fund	200.00	
1948 Balance Third Class Reconstruction Fund	4.12	
1948 Balance State Aid Construction Fund	15.66	
Total Available		3,563.78
Total Expended by State		3,502.98
Unexpended Balance State Aid Account due from State		60.80

CUTTING BUSHES

Treasurer of State (M.P.U.C.)		20.92
Appropriation		75.00
Available		95.92
Elmer Wentworth, Labor	1.50	
Elmer Wentworth, Team	1.50	
Gerald Hartshorn, Labor	6.75	
Willard Young, Labor	6.75	
Wilfred Young, Labor	6.75	
Benjamin Wentworth, Labor	9.35	
Total Expended		32.60
Unexpended		63.32

TOWN ROAD IMPROVEMENT

Appropriated by State		649.18
1948 Balance		91.32
Total Available		740.50
Third Class Reconstruction, Tar	200.00	
Willis Banks, Foreman	21.85	
Herbert Morse	14.25	
Frank Fuller	48.45	
Newell Achorn	42.75	
Everett Knight	42.75	
Charles Ellis	48.45	
Clair Gurney	105.00	
Dale Ricker	12.00	
Lawrence Wade	13.12	
Hugh Ricker	28.80	
Linwood Cilley	36.00	
W. S. Williams, Shovel	124.69	
Total Expended		738.11
Unexpended at State Treasurer		2.39

SNOW REMOVAL

Appropriation		1,100.00
1948 Balance		1,139.50
State Treasurer		1,401.00
Total Available		3,640.50
W. S. Edminster, 1948-49	1,164.00	
State Highway Commission, 1948-49	278.00	
W. S. Edminster, 1949-50	772.00	
Total Expended		2 214.00
Unexpended		1,426.50

SNOW FENCE

Appropriation		200.00
Unexpended		200.00

CEMETERY MAINTENANCE

Appropriation		25.00
George Harding	4.12	
Everett Harding	4.12	
Everett Clements, Placing Flags	3.00	
Total Expended		11.24
Unexpended		13.76

HEALTH NURSE

Appropriation		25.00
Paid State Treasurer		25.00

INTEREST ON NOTES

Appropriation		50.00
Paid First National Bank	15.00	
Unexpended		35.00

PAYMENT ON NOTES

1947 Note Payable on Fire Equipment Balance		550.00
Appropriation		550.00
Paid First National Bank		550.00

TEMPORARY LOAN

May, First National Bank	2,000.00
Paid First National Bank	2,000.00

AID TO DEPENDENT CHILDREN

Appropriation	450.00
Paid State Treasurer No. 1 and No. 2	336.60
Unexpended	113.40

SUPPORT OF POOR

Campbell's Grocery, Norman Richards	4.96	
Chase Grocery, Leonard Harvey	19.44	
Fowles Grocery, Leonard Harvey	30.00	
Total Expended		54.40
Overdraft		54.40

FIRE DEPARTMENT

Appropriation		100.00
Austin Sheldon	25.00	
Hustus Garage, Rent to March 5,, 1950	60.00	
Hustus Garage, Repairs	29.36	
Total Expended		114.36
Overdraft		14.36

MAINE FOREST SERVICE
WHITE PINE BLISTER RUST CONTROL

Appropriation		100.00
State Treasurer		49.86
Available		149.86
Theodore Johns	106.82	
Henry Cunningham	42.75	
Total Expended		149.57
Unexpended		.29

TRUST FUND

Bartlett Fund Balance Feb. 15, 1949	519.27
Paid Louis Bartlett	15.00
Balance	504.27

SCHOOL BUILDING CONSTRUCTION FUND

Appropriation	150.00
Sale of Hadley School	500.00
Total	650.00

TOWN OFFICERS' SALARY

Appropriation		800.00
Hazel Pinette, Clerk	22.00	
Hazel Pinette, Treasurer	100.00	
Hazel Pinette, Excise Collector	31.75	
Bert McGray, 1948 Collector	22.04	
Bert McGray, 1949 Collector	311.74	
Plinnie Hustus, 1st Selectman	125.00	
F. Ray Neal, Jr., 2nd Selectman	75.00	

Charles Smith, 3rd Selectman	75.00	
Francis Neal, Health Officer	10.00	
Arline Hustus, School Committee	10.00	
Lahja Rajaniemi, School Committee	10.00	
Hazel Smith, School Committee	10.00	
Freeman Cross, Moderator	6.00	
Bert McGray, Constable	10.00	
Total Expended		818.53
Overdraft		18.53

INCIDENTALS

Appropriation		300.00
Bernest York, Loading Gravel		16.20
Lien Costs, Interest and Discharge		39.34
Treasurer of State, Bank Tax		4.05
Treasurer of State, Dog Licenses		7.18
Treasurer of State, R. R. & Tel. Tax		.08
Excise Taxes		880.91
Available		1,247.76
The Kelley Press, Town Reports	100.00	
The Kelley Press, Clerks Supplies	11.40	
Harland Pattershall, Deed	100.00	
The U. S. Auto & Truck Guide	11.00	
First National Bank, Service Charge and Box	6.71	
Rodney Jackson, Deed Hadley School	50.00	
Loring, Short & Harmon, Supplies	30.40	
Field and Quimby, Treasurer Bond	10.50	
Field and Quimby, Collectors Bond	10.00	
Maine Municipal Association	20.00	
Bert McGray, Lien Cost & Postage	28.00	
City Drug Store, Clinic Supplies	6.80	

Treasurer of State, Auditors	112.75	
F. D. Jones, Flags	16.24	
Treasurer of State, Dog License deficiency, 1948	11.20	
Superintendent's Office Expense	25.00	
Plinnie Hustus, Postage and supplies	19.10	
Charles Smith, Use of Car	10.00	
Roland Leach, Freight	11.20	
Bert McGray, Posting Warrants	2.00	
Hazel Pinette, Recording and Discharging Deeds	2.00	
Hazel Pinette, Postage and supplies	8.73	
Total Expended		603.03
Unexpended		644.73

BERT McGRAY, 1948 COLLECTOR

1948 Unpaid Taxes		872.87
Supplementary Taxes		9.00
Tax Liens	379.69	
Abatements	24.87	
Cash Receipts	477.31	
Total Collected		881.87

BERT McGRAY, 1949 COLLECTOR

Commitment		13,774.01
February 15 Cash Receipts	12,298.59	
Abatements	97.00	
Discounts	74.07	
Unpaid Taxes	1,304.35	
Total	13,774.01	

ABATEMENTS

Earl Bessey, over assessed	91.00	
Arthur Burnham, overage	3.00	
William Foster, Veteran	3.00	
Total		97.00

UNPAID TAXES

Philip Clements	87.00
Chester Cross	95.40
Edwin Cross	112.70
Albert Gallant	.70
Peter Gallant	.70
Andrew Garnette	5.00
Alexander Gallant	9.45
Hattie Haskell	46.55
Leonard Harvey	81.55
Everett Harding	140.70
Philip Henry	3.00
Rodney Jackson	23.20
Richard Jackson	3.00
Mrs. John Littlefield	10.50
Raymond Moody	70.00
Augustus Norman	27.50
James Peavey	45.70
William Pugh	108.70
Norman Richards	3.00
William Savage	21.00
Clarence Stephenson	67.20
John Woodrow	3.70
Benjamin Young	10.50
Faulkingham Heirs	63.00
Eugene Jackson	3.50
Owen Mank	10.50
Harold Marden	21.00
Nancy Stevens	1.75

Lawrence Simmons, Heirs	59.50	
J. B. Williams	1.40	
Oak Hill Granite	1.40	
David Shibles	21.00	
Ephriam Small	17.50	
George Payson	1.05	
Total		1,304.35

TAX LIENS PAID IN 1949

Maude Mosher—James Peavey	83.00	
W. B. Stover—Mrs. L. G. Stover	44.37	
Joseph Wentworth	7.94	
Richard Trull	44.00	
Total		179.31

TAX LIENS HELD BY TOWN

Arthur Ritchie	33.30	
Leonard Harvey-46	56.06	
Everett Harding-47	26.52	
Edward Nickerson-47	68.00	
Leonard Harvey-47	74.12	
Faulkingham Heirs-47	61.20	
Philip Clements-47	74.80	
Burton Douglas-47	34.00	
Mrs. John Littlefield-48	11.10	
Philip Clements-48	62.10	
Leonard Harvey-48	81.40	
William Savage-48	22.20	
Richard Trull-48	22.60	
Faulkingham Heirs-48	66.60	
Nancy Stevens-48	1.85	
Philip Henry-48	18.50	
Total		714.35

SCHOOL HOUSE INSURANCE

Appropriation	24.00	
Balance 1948	6.00	
Available		30.00
Paid E. Ashley Walter		25.50
Unexpended		4.50

Respectfully submitted,

P. B. HUSTUS
F. RAY NEAL, JR.
CHARLES H. SMITH
Selectmen of Waldo

FINANCES OF TOWN, FEBRUARY 15, 1950

Resources

Tax Liens Held by Town	714.35	
Unpaid Taxes, 1949	1,304.35	
Due from State, Snow Removal to February 15, 1950	491.80	
Cash on Hand	3,634.75	
Total Resources		6,145.25

Liabilities

Balance on School Fund Unexpended	45.06	
Balance on Snow Removal Unexpended	1,436.00	
Balance on Snow Fence Unexpended	200.00	
Printing Town Report, Estimate	100.00	
Teachers Retirement	21.90	
Teachers Withholding Tax	11.40	
School Building Construction Fund	650.00	
Bradbury Memorial Hospital	103.80	
Aid to Dependent Children	113.40	
Total Liabilities		2,681.56
Resources more than Liabilities		3,463.69

TREASURER'S REPORT

1949-1950

Received from:

Cash on Hand, Feb. 15, 1949	1,911.00
Winonia Gordon, 1947 Balance	5.75
Bert McGray, 1948 Taxes	478.14
Bert McGray, 1949 Taxes	12,299.94
Town of Waldo, Retirement and Withholding Taxes	256.75
Hazel Pinette, Excise Taxes 1949-50	880.91
First National Bank, Loan	2,000.00
First National Bank, Bartlett Fund	15.00
Town of Brooks, Tuition	45.00

State Treasurer:

Snow Removal	1,123.00
Bank Stock Tax	4.05
Equalization Fund	101.00
Dog License Refund	7.18
State School Fund-Less Taxes	1,188.36
Highway Department	557.91
White Pine Blister Rust Control	49.86
Vernon Place, Hadley School Building and Land	500.00
Bernest York, Loading Gravel	16.20
Maude Mosher, James Peavey Tax Liens and Costs 1946, 1947, 1948	137.77
W. B. Stover-Mrs. L. J. Stover, Tax Lien and Costs 1941	65.82

Joseph Wentworth-Tax Lien and Costs, 1948	11.06	
Richard Trull-Tax Lien, 1948 (Part payment)	44.00	
		21,698.70

Paid Out:

Treasurer's Warrants	18,063.95	
Cash on Hand	3,634.75	
		21,698.70

Respectfully submitted,

HAZEL PINETTE

Treasurer

REPORT OF SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of the Town of Waldo:

I hereby submit my educational and financial report and general school conditions in the Town of Waldo.

DIRECTORY

Superintendent's Secretary -
Alma DeRosier..... 187.50

Superintending School Committee
Mrs. Hazel Smith—Term Expires 1950
Mrs. Edward Rajaniemi—Term Expires 1951
Mrs. Plinnie Hustus—Term Expires 1952

Attendance Officer -
Chester Cross

TEACHERS

	Yearly Salary
Whitcomb School	
Athena Dutton, 4-8	1,324.00
Paul School	
Lovicy Littlefield, S-3	1,600.00

SCHOOL REGISTRATION

October 1, 1949

	SP	1	2	3	4	5	6	7	8	Total
Whitcomb					6	3	7	4	4	24
Paul	7	8	1	4	5					25

FINANCIAL STATEMENT

Credits:

Appropriation	4,500.00	
State School Fund	2,360.35	
Equalization	101.00	
Unexpended Balance 1948-49	278.94	
Tuition	45.00	
Refund	6.30	
Total		7,291.59

Debits:

Instruction	2,613.21	
Fuel	317.34	
Cleaning	18.00	
Conveyance	2,625.00	
Tuition	1,171.66	
Supplies	189.67	
Textbooks	270.18	
Lights	41.47	
Total		7,246.53
Balance		45.06

REPAIRS

Credits:

Appropriation	250.00	
Unexpended Balance	179.92	
Total		429.92
Debits	270.56	
Balance		159.36

SUPERINTENDENT

Credits:

Appropriation, Salary	315.00	
Unexpended Balance	26.95	
Total		341.95

Debits:

Paid R. M. Leach	337.56	
Balance		4.39

SUPERINTENDENT'S OFFICE ACCOUNT

Appropriation, Rent and Equipment	140.00	
Expended	134.08	
Balance		5.92

I submit for your consideration the budgets for 1950-51.

BUDGET

Debits:

Instruction	3,700.00	
Fuel	350.00	
Janitor	20.00	
Conveyance	2,700.00	
Tuition	1,950.00	
Books	350.00	
Supplies	200.00	
Lights	40.00	
Total		9,310.00

Credits:

Unexpended Balance	45.06	
State School Fund	2,100.00	
Equalization	615.00	
Total		2,760.06
Necessary Appropriation		6,549.94
Recommended Appropriation		6,600.00
Repairs	200.00	

SCHOOL LUNCH

Recommended Appropriation	50.00

SUPERINTENDENT

Estimated Budget

Salary	337.64	
Office Expense	25.00	
Total		362.64
Credit Unexpended balance		4.39
Necessary Appropriation		358.25

The School Lunch Program during the Winter months is being handled very efficiently, as last year. The children have and are deriving a great deal of benefit from this program. Much credit is due the teachers for the amount of planning and extra work that they have generously given to the pupils of Waldo. We have received more surplus foods than last year which has provided a broader choice of menus.

Our financial picture is not quite as good as last year. Our subsidy from the State was reduced much more than we anticipated but we hope with an increase in equalization and the restoration of regular school subsidies that we will be able to balance our budget next year.

We have been able to provide an in-service training program for our Teachers. In September we were able to have the services of a Reading Consultant from Laidlaw Bros., New York for one afternoon and also the services of Mrs. Muriel Erskine, Elementary Supervisor, from the State Department of Education in October for one week in our Union. Miss Lois Snell, an Arithmetic Consultant, from the Webster Publishing Co. was here for an afternoon to discuss problems in the Teaching of Arithmetic also most welcome and helpful. In December seven of our teachers enrolled in the University of Maine Extension Course

being held in Belfast and Brooks on the "Newer Practices in the Teaching of Reading." In January Miss Elizabeth Sylvester of Ginn & Co. conducted an all day workshop for the teachers in our Union for the purpose of making visual materials and teaching aids to assist in carrying out the Teaching of the Meaning Theory in Arithmetic.

Your Superintendent was able to occupy an office in the home of Frank Brown early in May and with the aid of efficient secretaries has been able to administrate an educational program on a buisiness-like basis.

There are eight students attending Crosby High School in Belfast and two students attending Morse Memorial High School in Brooks. We are most fortunate to have been able to retain the services of our teachers who have served us so well and are continuing to serve us with such efficiency. They are striving hard to provide a broader educational program for your children.

I wish to express my appreciation to the Superintending School Committee, the Municipal Officers and the Citizens of Waldo for their wholehearted loyalty and cooperation during my past year of becoming acquainted with the educational program and those participating in it.

Respectfully submitted,

ROLAND M. LEACH

Superintendent of School

REPORT OF THE WALDO BUILDING COMMITTEE

The Waldo Building Committee wishes to make the following report of progress. It has held three meetings.

The first meeting was an organization meeting with the Superintending School Committee to become acquainted with the needs of the educational program being projected by the Committee.

The second meeting was with Mr. William C. Bailey, Deputy Commissioner of Education, in planning and research who presented some excellent ideas on selection of a school site and some of the fundamental considerations to be given to the planning and construction of a new school building.

The third meeting was with Mr. Henry Stevens who graciously offered to the Town of Waldo a lot of land nearly opposite his home which was highly recommended by Mr. Bailey.

As a result of the three meetings, the Building Committee make the following recommendations to the Town of Waldo.

(1) That the lot of land being offered by Mr. Stevens be accepted for the purpose of erecting a new school building on that site.

(2) That a two-room building with a utility room housing the heating systems, toilets, and lunch room be constructed for a consolidated school. Such plan meets the approval of the Superintending School Committee and the contract to meet the requirements of the State Department of Education.

(3) That donations of money, labor, lumber and other materials that can be used for the construction be accepted.

(4) That a plaque be placed in the building with the names of the donors.

GEORGE HERBERT, Chairman
CHARLES MARTELL
RAY NEAL
ADDISON PINETTE
IVORY YOUNG
PLINNIE HUSTUS
CHARLES SMITH
ROLAND M. LEACH, Secretary
Ex-officio

REPORT OF PUBLIC HEALTH NURSE

Town of Waldo

The Public Health Nursing Service has been limited this year for two reasons, the existing shortage of available Public Health Nurses and the lack of an organized group of citizens interested in a health program. It is only possible to carry out an effective Public Health Nursing program when individuals in the community recognize the need for a more adequate health program and are willing to organize in a group to help meet some of these needs. In spite of these handicaps, your nurse has visited your town 13 times.

As any effective educational Public Health Program is concerned with the care of the mother during her pregnancy and the establishing of the infant in a routine to build good physical and mental health, 17 home visits have been made. To assist the mother in carrying out a daily program for the child during his pre-school years which will equip him with a healthy mind in a healthy body, thus enabling him to adjust to his school life and his life in the community, 15 home visits have been made.

Through the efforts of a committee interested in infants and pre-school children a series of 3 Child Health Conferences were held. 29 children were given physical examination, 13 were immunized against diptheria, 12 against Whooping Cough, 16 were given Tetanus toxoid for protection against Lockjaw and 4 were vaccinated against Smallpox.

The schools have been visited 3 times and 5 conferences have been held with the Superintendent of Schools and teachers to discuss the health program and individual health problems. 26 Audiometer tests to determine the percentage of hearing ability were done. There were no pupils with defective hearing.

This coming year, through a redistribution of towns assigned to the nurse, each town will have a Public Health Nurse responsible for services offered to the community. This should mean that the cooperation of an organized committee, interested in Public Health Programs, your town can have a program that will more nearly meet the needs of the community.

I would like to take this opportunity to thank the Town Officials, School personnel, Health Officer and members of the Health committee for their assistance in making this program available to the community.

Respectfully submitted,

EMMA CREAMER

Public Health Nurse

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

March 23, 1949

Board of Selectmen
Waldo,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Waldo have been audited by Auditors C. N. Dyke and A. R. Lovely for the period February 18, 1948 to February 15, 1949 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Comments are also included which may prove of interest to you.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

State Auditor

FMB:lf

COMMENTS

Re: Audit of Accounts—Town of Waldo

February 18, 1948 to February 15, 1949

Cash

The cash balance at February 15, 1949 of $1,916.75 was comprised of $1,911.00, which is in the custody of the present Treasurer and $5.75 representing the bank balance of a former Treasurer which has never been transferred to the credit of the present Treasurer. These two accounts were verified with the statements of the First National Bank of Belfast.

Taxes Receivable

The 1948 commitment of taxes was added and found in agreement with the warrant of the Assessors. Supplemental taxes of $18.00 were collected. The records of the Collector revealed a balance of uncollected 1948 taxes of $872.87.

There were no prior years' taxes receivable.

Requests for verification were mailed to a representative number of taxpayers whose accounts were outstanding at the year end.

Tax Liens

The balance of tax liens of $476.30 at the year end was supported by liens on file with the Treasurer. Payments received during the year appeared to have been credited to the proper accounts.

Tax Acquired Property

Payments on tax acquired property received during the year under review reduced the balance of this account to$77.67.

Accounts Payable

Accounts payable at the year end were represented by amounts due the Collector of Internal Revenue for pay roll tax deductions and the State of Maine for Teachers' Retirement.

Reserve

The Reserve for Authorized Expenditures, as shown on Exhibits A and D, represents the net unexpended balances of certain appropriation accounts which were carried forward to the ensuing year.

Surplus

The major items contributing to the change from a Deficit of $4.55 at the beginning of the year to a Surplus of $1,099.92 at the year end were the reduction of notes payable of $550.00 and the net gain from current year's operations of $815.81. A complete analysis of the changes in this account is presented in Exhibit E.

Trust Funds

The savings account representing the investment of the Bartlett Cemetery Trust Fund was verified. It was ascertained that all income had been accounted for.

No disbursements were made from this fund.

General

The overlay of $231.11 was within the legal limit of 5% of the appropriations plus state and county taxes.

Presented on Exhibit B are the sources of current year's revenue and departmental expenditures which reflect a net gain from operations of $815.81.

The 1948 excise tax receipts No. 55 to 125 and those for 1949 No. 1 to 39 were verified by examination of the copies of the receipts retained by the Collector.

The following corporate surety bonds were found on file:

Treasurer	$3,000.00
Maine Bonding & Casualty Co.	Bond No. 73084
Collector	$2,000.00
Maine Bonding & Casualty Co.	Bond No. 73791

While a detailed audit was not made of all transactions during the year, accounting records and other supporting evidence were examined or tested by methods and to the extent deemed appropriate.

COMPARATIVE BALANCE SHEET — EXHIBIT A

General Fund

ASSETS

	February 15, 1949	February 17, 1948
Cash	$ 1,916.75	$ 1,428.19
Accounts Receivable		43.71
Taxes Receivable (Schedule A-1)	872.87	1,160.03
Tax Liens (Schedule A-2)	476.30	310.56
Tax Acquired Property (Sch. A-3)	77.67	296.84
Total-General Fund	3,343.59	3,239.33

LIABILITIES

Accounts Payable (Schedule A-4)	$ 48.45	$ 808.59
Notes Payable (Schedule A-5)	550.00	1,100.00
Total Liabilities	598.45	1,908.59

RESERVE

Reserve for Authorized Expenditures (Exhibit D)	1,645.22	1,335.29

SURPLUS

Unappropriated Surplus (Ex. E)	1,099.92	–4.55
Total-General Fund	3,343.59	3,239.33

Trust Funds

ASSETS

Time Deposit (Schedule A-6)	519.27	514.12
Total-Trust Funds	519.27	514.12

LIABILITIES

Principal (Schedule A-6)	500.00	500.00
Unexpended Income (Schedule A-6)	19.27	14.12
Total-Trust Funds	519.27	514.12

4/19/2010
DT 195840 1 11 00
HF GROUP—IN